~7140 897

P 14

G. R. S. IX-5]

Previous references.

1893-4

(Municipal)

File No. 3-93

Serial Nos. -5

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Abstract for ~~Part~~ B for April 1895.

SUBJECT.

Levy of Mohatarfa tax on the mills of H. H. The Maharaja of Mysore, Spinning and Manufacturing Company LD.,

Indexed

Condemn.

W D 88—GPB—50,000—24-7-18

CHIEF SECRETARY'S OFFICE.

REVENUE BRANCH.

OFFICE NOTE.

SUBJECT — In re The levy of Mohatarfa tax on the Mills of the Maha-raja of Mysore Spinning and Manufacturing company (Limited)

LAST REFERENCE — Letter No S 24 dated 2d November 193 from the Dy Commr, Bangalore Dt

:- The building in which the mills are located is situ-ated in the village of Jakka-Sandra, Halsur hobli, Bangalore Taluk, beyond the city municipal limits. The company has not been paying ~~now~~ any tax on the mills. In 1887 the Amildar of the Bangalore Taluk mooted the question of imposing mohatarfa tax on the mills, and suggested that Rs 100 was a fair rate. The [illegible]

2

Deputy Commr Colonel Macintire
said that the matter might
lie over for some time, as the
question was under discussion.
In March 1892 the Amildar
again made a reference on
the subject to the then Dy
Commr Mr Madhava Rao.
As directed by him, the
Amildar requested the
Agents of the Company to
give their opinion as to
why Mohatarfa tax should
not be levied on their mills
according to the Rules in force.
In their reply, the Agents
say that they paid no tax
for 6 years, that Govt exempt-
-ed them from all taxes
when they built the mill,
that loom machinery is ~~not~~ different from
hand looms, that there is
not such a tax in Dhora,
that cloth is allowed to be
imported into Mysore free of
tax from Madras, Bombay

vide their letter to the
Amildar of 4th Novr 1892
in the rear papers

England and other places, and that therefore it is impossible even to suggest a tax upon their cloth, when they feed the natives of the State and allow the foreigner to send his goods free, who does not contribute a Single anna for the good of the State. Referring to the above, the Dy Commr Mr Shujat Ali said that the mills should be assessed following the rates prescribed in the city municipality and in doing so, the number of looms should be taken into consideration.

2. When matters stood thus, ~~in April 1893~~, Mr Raghunatha Rao, for whose ordrs the Amildar submitted the Takrar list of the Jakkasandra village containing this question (levy of molatarfa tax on the cotton mills) along with others,

Recd &

recorded his opinion that the mills might be taxed at Rs 200 per annum following the example of the Woolen mills in the city, and Submitted the list to the Dy. Commr. for conformation. The Woollen mills & the oil mills situated within the city municipal limits appear to have been taxed at Rs 230, & 50 respectively per annum. No separate tax is levied on account of Looms & Building. ~~Each loom has not been separately taxed. No tax is levied on the building~~. It appears that a Sum of Rs 5-5- also is being levied on account of the land on which the building (Woollen Mills) is erected, which goes to ~~the~~ Land Revenue

3. The total number of looms in the Cotton Mill is 186, of which 161 are working. The Estimated value of the building is stated to be above 1 lac.

vide his letter
No. 5524 dt 2/11/93.

The Dy. Commr. says that if the 161 looms are taxed at the lowest rate of Rs 3 per loom, the total amount of tax will come up to Rs. 483, but he considers 300 Rs per annum to be a fair rate.

4. The Mohaturfa Rules of 1860 do not provide any rate for buildings of the kind in question, as such was never anticipated, and the levy of House tax (if any, to be imposed) must depend upon the rate to be fixed by Government. The other alternative suggested by the Deputy Commissioner is the levy of Loom tax which, according to the Scale laid down in the orders of 1860 may be collected in towns at four different rates as shewn below —

		Rs.
1st Sort	per loom.	6
2nd	do do	5
3rd	do do	4
4th	do do	3

The Dy Commissioner has

not recommended even
the lowest rate and considers
that the levy of 300 Rs is fair.
Submitted for orders.

11/12

5. The Deputy Commr was requested to obtain & Submit references, if any, bearing on the Subject to verify the Statement of the Agents of the Company that they were relieved of all taxes by Govt when they built the mill.

vide this office docket No. 13723 & 13/2/94. R. 1418

6 In reply the Dy. Commr Submits letter dt 19 June 94 from Messrs. P. Cheystal & Co. Agents. Stating that the tax appears to have been intended to apply to hand-looms only, considering that no looms worked by Steam existed in Bangalore or any

vide his letter no 1555 dt 25/6/94.

other part of the Mysore Dominion at the time the tax was introduced & requesting that as Mr. Scott is now ~~at~~ in England, the matter may be allowed to stand over till his return, so that they may have the opportunity of substantiating their statement that the Company was relieved of all taxes. The Dy Commr does not recommend the matter being allowed to lie over till Mr. Scott's return

Submitted for orders.

The Company should shew cause why the tax as recommended by the Dy Com should not be imposed. If no cause be shewn within a given time, final orders may be passed

Orders solicited

VR
6/9/26

Subd to Chief Secty VR

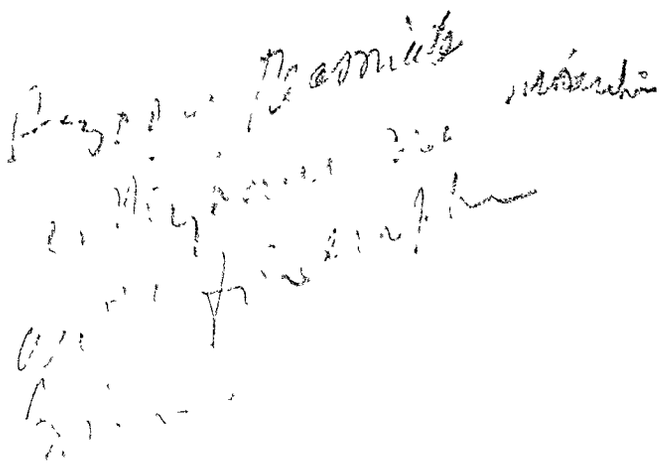
Draft

Order

As the Company have from the authority for exemption from the Profession tax has been levied & collected from the Mills have been kept a simultaneously the Dy Commr is authorised to levy the tax at the prescribed rate of Rs 200 per annum from the date of the Order

VR
27/9/26

Draft
Vrs
27/9/26



(General Serial No. 30.)

1893-94 Govt.

From The Dy Commissioner Bangalore District

Section Md

No 3-93

1

To

R 1327

The Chief Secretary to the Dewan of Mysore.

Dated 2nd
Despatched 3rd } November 1893.

Received

Enclosures No. 1 file

General No.

D No. 524

~~In reply to~~

SUBJECT.

Soliciting orders in regard to imposing Molasses cess on the Mills of the Maharajah of Mysore Spinning and Manufacturing Company Limited.

~~Rec~~ Rec. 4/11

To

The same no 13723 dt 13/2/94
R 1418

References (to be entered only in the Dewan's Office).

Submitted writes Vice note.

4/11/93

By Commissioners Dy
Bangalore District.

D. No. 524
Encls. 1 Ple

Dated 2nd/3rd November 1893.

To

The Chief Secretary to the Dewan
of Mysore.

Sir,

I have the honor to submit that the Mills of the Maharajah of Mysore Spinning and Manufacturing Company Limited, which are situated outside the limits of the Bangalore Municipality are not paying any Mohatarfa tax. It has 161 Looms at work and at the lowest rate of 3 Rupees per loom, the tax would come to Rs 483/- Messrs Scott and Co, agents, urge that they are relieved of all taxes.

2. The Woollen, Silk and Cotton Mill Company Limited, situated within the Municipal limits pays

Tax ase 230/. per annum to the Municipality.

3. I therefore solicit orders as to imposing Mohatarfa tase on the Mills of the Maharajah of Mysore Spinning and Manufacturing Company Limited. In the event of their not being exempted from taxation, I consider that 300 Rs per annum is a fair rate.

4. The file of Correspondence in the case is enclosed for reference and kind return.

I have the honor to be

Sir,

Your Most Obedient Servant.

M Lamplough

For Dy Commissioner.

Mysore

1893-94 10

(2)

To

Section Rev
File No 3-93
Item No 2

The Deputy Commr
Bangalore District

Dated 13/16 February 1894
No 13723/R 1418 In 1 file

His letter No 524 & 2d November 193 Soliciting orders in the matter of levying Mohatarfa tax on the mills of the Maharaja of Mysore Spinning and Manufacturing Company limited

Has the honour to enquire whether the Statement of the Agents of the Company that they were relieved of all taxes by Govt when they built the mill, is true, and if so, to request that ~~if there is any office any~~ references bearing on the subject may be ~~to Support their Statement,~~ obtained ~~from~~ and the same may be submitted

6

- this office to enable Govt to pass finial orders in the matter.

2. The enclosures ~~received with the above~~ are herewith returned for further reference & resubmission.

"By order"

13/2

By The Chief Secretary.

(General Serial No. 30.)

189

From

The Chief Secretary to the Dewan of Mysore.

To

Dated

Despatched

Received

Enclosures No.

General No.

No.

Draft Letter 1886

Rec
27.6.94

(General Serial No. 30.)

1893-94 19057.3

From The Dy Commissioner Bangalore District

Mr 3-93 3 To The Chief Secretary to the Dewan of Mysore

Memo submitted for orders

3.
1894

Dated 25th June 1894

Despatched 26th Do

Received

Enclosures No. 1 staple

General No.

D No. 1555

The Chief Secretary's No. 13723 dated 13th February R. 1418 last calling for certain information in the matter of levying Mohatarfa tax on the Mills of the Mysore Spinning and Manufacturing Company Limited, Bangalore.

In returning the enclosures of the above, has the honor to forward

Rec
3/7/94

13

in original, letter dated 19th Instant from Messrs P. Cheystal and Co, Agents, Requesting that time may be allowed to them to substantiate the State-ment made by Capt Scott, till his return from England, which the Undersigned is not prepared to recommend for approval.

Jn Dy Commissioner.

4

P To

To

mt
3-93
No 4

Read:- Correspondence ending with letter no: 1555 dy 26th June 1894 from the Deputy Commissioners of the Bangalore District, regarding the liability of the mills of the Maha-raja of Mysore Spinning and manufacturing Co. Ltd. Bangalore to pay Mohatarfa tax under Mohatarfa rules

Order no 5745 / R 865 dy 24-9-94 / 1-10

Sir

As the Company have shown no authority for exemption from the Mohatarfa tax and

as other mills have
been paying a time.
tax the Deputy
Commissioner is autho-
rised to levy the tax
at the proposed rate
of Rs 3 00/- per annum
which is apparently moder-
ate and reasonable.

Chief Secty.

Vms
22/9/44

To
The D.C. Bangalore Dist
with the file of Correspondence
Read with the letter read
above.

L. 3301 15

Gen. Serial No. 31.]

Section 189

File No 3-93

From Serial No. 5

Messrs. A. Chrystal & Co. agents, Mysore Spinning & Manufacturing Co Ld Bangalore

To

Dated

Despatched

Received

Enclosures No.

General No.

No.

Requesting to reconsider the order of 6/10/93, taxing the mill with a Loom Tax of Rs 300, and to exempt it from payment of the same for reasons stated.

To

Ser

The papers below shew that no special exemption was made in favor of the mills from Cholera Loom taxes.

Submitted for orders.

10/4/94

To: The 1st Councillor

10/4 Issue

The subject matter of this reference relates to Loom tax on Spinning mills in the City of Bangalore. As no portion of the tax is credited to Provincial Funds, the reference has to be disposed of in the L. B.'s Branch and not in the Revenue Branch. But the previous order was issued in the Revenue Branch and this Branch had no information on this matter.

11/4/94

To: The 1st Councillor.

11/4 Issue

The Govt. regret that they cannot comply with the request contained in the memorandum

18/4

18/

Recd from The P. Secretary 2/4/95 Sent to Govt Secretary 2/4/95

P. Chrystal & Co.
AGENTS.

The Mysore Spinning & Manufacturing Company, Limited.

97

L. 3301

Bombay, 27th March 1895.

To
His Excellency
Sir K. Sheshadri Iyer K C S.I.
President of the Council of Regency and Dewan of
Mysore

Recd. 9.4.95 under a cover, from Bangalore mail.

L.F. Branch. Returned for your Excellency, all necessary correspondence on the subject. 9/4

After a protracted correspondence with the Officials of the Mysore Government, begun long before the Maharajah of Mysore Spinning and Manufacturing Company, Limited, went into voluntary liquidation to be resuscitated under its present designation, we have, today received a letter from the Deputy Commissioner of Bangalore, in which that official informs us that under Government Proceedings No. 5745/R865 dated 24th September 1894, he has been authorized to levy a tax of Rupees three hundred per annum on the looms belonging to this Company's Mill. We have therefore instructed the Mill Secretary at Bangalore to pay this amount on demand, but cannot at the same time refrain from objecting on principle to the charge in as much as we believe, from what we have seen of the correspondence of the time of Messrs James Scott & Co's agency, (1) that this Mill was specially exempted from all form of taxation with the view apparently of protecting and fostering a new industry which gave work to so many hundred hands, subjects of the Mysore State, and (2) the Loom Tax, in the name of which the demand for payment of

P. Chrystal & Co,
AGENTS.

The Mysore Spinning & Manufacturing Company, Limited.

10

Bombay, 27th March 1895.

of Rs 300/ was made, came into force after the erection of the Mill and was, as we understand, intended to be operative against hand-looms. In view of the matter which derives considerable force from the fact that although the tax has been in force for several years it has, for the first time, been demanded as for 1894 only.-

As we have previously stated, we have already ordered payment of the amount demanded. At the same time we confess we fail to see why a tax withheld for such a length of time should only now be made operative against the Company. True, the Mill has entered upon a more hopeful phase of its existence since we took charge of it about a year ago, but its financial position has not been very materially changed for the better, as Your Excellency is doubtless aware of and we have still to face the gigantic task of extricating the Mill from its huge Capital debt- a task demanding of us the utmost vigilance and economy. Under the circumstances the imposition of a new burden upon the mill cannot but add to the difficulties we have to overcome.

We would therefore appeal to Your Excellency in Council for a reconsideration of the case and solicit the favour of the Mill being declared exempted from the Loom Tax

We have the honour to be
Your Excellencys most obedient Servants

FOR THE MYSORE SPINNING & MFG CO. LTD
P Chrystal & Co
AGENTS

R 2496.

REVENUE & STATISTICS OFFICE
MAY 7 1898
DEWAN'S OFFICE

1897-98 9915
7-5-98

From The Dy. Commissioner, Bangalore District.

To The Secretary to the Govt of Mysore
Genl & Rev Departments

Section Mlg
File No 8
Serial No 2-93

Dated 5-5 } May 1898
Despatched 6th }
Received
General No.
No. 1470
Enclosure No

Are you aware that Nos Mill is within Mcml limits & that an observation Mcml No 26 Mcml Road Malleswaram Cattle Market was opposed on the ground that the Mcml Board & the relaxation this reference came from the Mcml President? Nos Mill seems to be in the Yelahanka Village Halsur Taluk while the Mills within Mcml limits are the Woollen & Cotton Mills &c &c

8/a

16-5-98

Submitted to Secy

From the information made from the Mcml office, it is ascertained that Mills are now within the Mcml limits of the City as recently revised.

The papers in the file do not show that the Loom tax on the Cotton Mills was assigned to the City. It is ascertained that no portion of the Loom tax was ever credited to Mcml funds. It is proposed from the Head clerk of the Mcml office is herewith submitted for information.

BR 16/5/98 Dy 16/5/98

Govt Order No 5745 } 1865 }
Dated Sept 7th 1894. & No 1711-24
of the 31st July 1897. 2-7 150-96

Brings to the notice the objections raised by the Secretary of the Mills to levy the loom tax for orders.

Office-below this delay of 9 days is submitted this for orders? BR 17/5/98 L. 7 13

The delay is due to refer pending Dy 17/5/98 7-5-98

Submitted for orders with preferences. Dy 16/5/98

The Govt Order abolishing the tax seems to be of general application, and consequently "large mills of the kind in question" appear to be as much entitled to the benefit of the order as any others BR 17/5/98.

D. No. 1470.

Bangalore District
Dy. Commissioner's Office
Bangalore 5th May 1898.

To

The Secretary to the Government
of Mysore,
Genl & Rev Departments.

Sir,

As per Government order No. 5745 dated the 24th September 1894, (1896) R 865 Mohatarfa loom tax of Rs 300/- per annum was being levied on the Mills of the Maharaja of Mysore Spinning and Manufacturing Company at Bangalore. As the Mohatarfa loom tax was abolished throughout the State in Government order No. 1711-21 dated the 31st July 1897, the Secretary L.F. 150-96 of the said Mills objects to pay the tax he has hitherto been paying. A question has been raised, if the said order of the 31st July 1897 applies also to large Mills of the Kind in question. I therefore solicit the orders of Government on the point.

I have the honor to be
Sir
Your most obedient servant

M. Venkatasamy

Dy. Commissioner,
Bangalore District.

15725 / 17893 — 23/6/98

Section Mk
No 3-93
Serial No 1470 of 5th May 1898

From the Deputy Commissioner Bangalore District, stating that the Secretary to the Mysore Spinning and Manufacturing Company at Bangalore objects to pay the Mohatarfa loom tax of Rs 300 levied on the mills on the ground that the Govt have abolished the loom tax throughout the State and Solicitor's orders of Govt on the point.

Order thereon:

Before passing final orders on the subject, the Deputy Commr is requested to state whether the mills in question are not situated within municipal limits and whether the Mohatarfa in question is not an item of revenue to which the City

The Dy Commr
Bangalore Distt.

His no. 1470 of 5th May/98.

With reference to the above has the honour to inquire whether the mills in question are not situated within municipal limits and whether the Mohatarfa tax ~~leviable~~ thereof is not an item of revenue to which the City Mty is entitled, and to state that, if it is so, the Secy of the Mills should apply to the President of the Jul: Board.

By Order
BR.
28/5/98
for Secy

To
The Dy Commr
Bangalore Distt.

Municipality is entitled. If
so, the Secretary to the mills
should apply to the President
of the Board.

Secretary.
27/5/98

To
The Dy Commr Bangalore.

Does not seem necessary
28/5/98

27.5.98

Ch Post Office
Rd 26/5/94 P 25/5
98

My dear [illegible],

In reply to your
kind letter of the 18th
instant I am sorry
that I was not able
to call last evening
owing to heavy pressure of work
I ascertained from
the Collectors Office
that no Loans last

Source ML
Ref No 3-93
Box No 8

I do change my
former Limit the
time within which
under the terms of
June last, I may
visit the Change
the Law on Office

Yrs.

S. Ste. Jacquemathe

by the Municipality
Building, Lacie
Municipal limits
& Notification of
municipal dispensaries
on the Current year -
ile on the Subject -

I am.
Yours Sincerely
Medical Officer of Health
Willowvale

Section ML
No. 3-93
8

Submitted for orders
with thanks
DMJ 22/6/98

1130
1897-98 8
20/6/98

From
The Dy. Commissioner,
Bangalore District

Section Jul
To The Secretary to the Govt.
of Mysore
Genl & Rev Departments

Dated 17th June 1898
Despatched
Received
General No.
No. 1619.
Enclosure No.

Subject Mills Spinning & Mfg Co Ltd

Sir,

Have the honour to forward herewith the petition of the Mysore Spinning and Manufacturing Co. Ltd. praying that the Mills may be exempted from the payment of Municipal taxes.

2. The Mills are situated within the City Municipal limits and the Secretary of the Mills has been told to apply to the President of the Municipal Board

I have the honour to be
Sir
Your most obedient servant
Dy. Commissioner

Sec's docket No 15725
L.T. 168-93
of the 3rd June 1898.

States that the Mills of the Mysore Spinning and Manufacturing Co. Ltd. are situated within the City Municipal limits & the Secretary of the Mills has been told to apply to the President of the Municipal Board

L 7808
20/6/98

Submitted for orders
with thanks
DMJ 22/6/98

The letter was sent for the Record
C
24/6/98

C. H. D
DMJ 24/6/98

To inform the Dy. Commr. Mills Bangalore

DMJ 24/6/98

GMB. 21/6/98

Bangalore District
Dy. Commissioner's Office
Bangalore. 17th June 1898.

D No. 1619.

To

The Secretary to the
Government of Mysore
Revenue and General Departments

Sir,

With reference to your docket-No. 15725/L 7.168-93 of the 3rd June 1898, enquiring whether the mills of the Mysore Spinning and Manufacturing Company, Limited, are not situated within the Bangalore City Municipal limits, I have the honor to state, that it has now been ascertained that the mills are situated within the said Municipal limits. The Secretary of the Mills has therefore been told to apply to the President of the Municipal Board.

I have the honor to be
Sir
Your most obedient servant

[signature]

Dy. Commissioner,
Bangalore District.

Section Mil
File No 3-93
Serial No 10

Read.. — 97

Letter No 1619 of 17th June 98.
from the D.C Bangalore Dt.
Stating, with reference to
this office No 15725/27 16893 of 3-6-98,
that the Mills of the
Mysore Spinning and
Manufacturing Company
Ltd are situated within
the municipal limits
of the Bangalore city and
that the Secretary of the
Mills has been told to
apply to the President
of the Municipal Board
for exemption from Loom Tax.

New file with connected papers Dng

Mills of the Mysore
Spinning & Manufacturing Co.

L 20

44

140-97 927 98 Order thereon :—

Recorded.

BR. 21/6/98
For Secretary
Dng 24/6/98

To the Dy Comt Bangalore R.